

Function: General Government

FY 09 SMART Plan Training Example							
Agency:	Examiners of Public Accounts						
Mission:	The Department of Examiners of Public Accounts exists to serve the State Legislature and the citizens of Alabama by providing high quality, professional and independent financial and compliance audits to enhance public accountability, improve reporting capability and strengthen operational controls of state and local government.						
Vision:	Annual financial and compliance audits for all agencies.						
Values:	Accountability; Integrity; Reliability; Independence						
Workloads			FY07	FY08	*FY09		
WL1	Revenues and expenditures audited		\$73 billion	\$78 billion	\$83 Billion		
WL2	audit years		1000	1300	1600		
Key Goal		FY Strategies	FY Objectives	Unit(s) of Measure	FY 07	FY 08	*FY09
Be able to perform 100% of statutorily required audits by 2010		Hire additional examiners	(Efficiency) Increase percent of statutory requirement completed annually	% of required audit years completed	90%	95%	97%
		Purchase electronic audit work paper software	(Efficiency) Maintain budget at less than 1% of total amount audited	Percentage of dollars spent to dollars audited	.02%	.03%	.03%
			(Quality) Decrease the number of repeat audit findings	% of findings repeated from previous audit	N/A	20%	20%
Critical Issues		Category		Critical Issues Strategies			
Increased audit demand		Other		Hiring of additional audit staff / Purchase of and implementation of electronic audit work paper software			
Change in audit work paper retention requirements which will increase the time work papers must be kept before being destroyed.		Other		Purchase of and implementation of electronic audit work paper software.			

**Example Only: May not represent current plan for Examiners of Public Accounts*